

## SUPPLEMENTARY INSTRUCTIONS FOR TEXAS CITIES, TOWNS, VILLAGES 2014 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In addition to the general government, please include the following fiscal activities:

Arts and entertainment districts  
City-county health units (city portion)  
City-county hospitals (city portion)  
City elderly housing corporations  
Crime control and prevention districts  
Health facilities development corporations (municipal)  
Higher education facilities authorities  
Higher education loan authorities  
Homestead preservation districts and reinvestment zones  
Housing finance corporations (municipal)  
Industrial development corporations (municipal)

Industrial districts (administrative areas)  
Joint city-county hospital boards (city portion)  
Municipal development districts  
Municipal management districts  
Municipal parking authorities  
Municipal property finance authorities or corporations  
Public improvement districts  
Recreational and cultural facilities board (municipal)  
Road utility districts  
Sport and community venue districts  
Urban renewal agencies

### PART 2 - REVENUES

#### 3. A. Property taxes (code T01)

##### Include

- Amount of real and personal property tax collected for all municipal funds
- Delinquent tax collections, penalties and interest
- Proceeds and costs of tax sales and advertising

#### 3. B. Local sales taxes

##### 1. General sales and gross receipt taxes (code T09)

###### Include

- Amount of municipal general sales tax remitted by the state comptroller

##### 3. Amusements sales tax (code T11)

###### Include

- Local admission tax on amusements

##### 6. Public utilities sales tax (code T15)

###### Include

- Franchise tax on gross receipts (street rental tax)

##### 8. Other sales tax (code T19)

###### Include

- Hotel occupancy tax receipts
- Short-term motor vehicle rental tax

#### 3. C. Licensing and permit taxes

##### 2. Amusements licensing and permit taxes (code T21)

###### Include

- Amounts collected for license fees on coin operated amusement machines, as well as other amusement machines subject to regulation

##### 5. Occupation and business licensing and permits (code T28)

###### Include

- Inspection and examination fees required in connection with the issuance or renewal of a business license or permit

##### 6. Other licensing and permits taxes (code T29)

###### Include

- Bicycle tax
- Building permits
- Dog tax

#### 4. Intergovernmental revenues

##### D. Health and/or hospitals – From the State (code C42)

###### Include

- Hospital construction grants
- Alcoholism grants

##### M. General support - From the State (code C30)

###### Include

- The distribution to this government of the mixed beverage tax

### PART 3 – EXPENDITURES

#### 11. Personnel expenditures (code Z00)

##### Include

- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income tax, social security, or retirement coverage